

Ed Buelow, Jr., Chairman  
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MISSISSIPPI

STATE TAX COMMISSION

Sales Tax Division  
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Notice 99-19

September 2, 1999

**NOTICE TO ALL TAXPAYERS SUBJECT TO THE CITY OF MAGEE**  
**RECREATIONAL FACILITIES TAX**

Senate Bill 3229, as passed in the 1999 Regular Session of the Legislature, authorizes a special tax to be levied on the gross income of certain businesses located in the City of Magee. The Mayor and Board Aldermen adopted, by resolution, their intent to levy said tax. The effective date of imposition shall be November 1, 1999. This special tax is in addition to all other taxes now imposed, and may be cited as the City of Magee Recreational Facilities Tax.

This special tax is levied at the rate of one percent (1%) of the gross proceeds of room rentals of hotels and motels, and one percent (1%) of the gross proceeds of the sales of restaurants. For the purposes of this levy, the following definitions shall apply:

"Hotel" and "Motel" shall mean any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests and which are known in the trade as such, where the establishment consists of five (5) or more guest rooms. The term "hotel" or "motel" does not include any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

"Restaurant" means and includes all places where prepared food and beverages are sold for consumption either on or off the premises. "Restaurant" does not include any school, hospital, medical clinic, convalescent or nursing home, or prison facility providing food for students, patients, inmates, visitors and their families.

In order to collect and remit these special taxes you should complete the enclosed Registration Application (Form 70-001) and forward said application to the Mississippi State Tax Commission, P. O. Box 713, Brookhaven, MS 39601. Form 72-205 (Special Tax Return) should be used to report and remit these special taxes. These forms will be forwarded to you upon receipt of your completed Registration Application. **DO NOT INCLUDE THESE SPECIAL TAXES ON YOUR STATE SALES TAX RETURN. This special levy is effective November 1, 1999.**

Mississippi State Tax Commission

*Meg Tucker*

Meg Tucker, Director  
Sales & Use Tax Bureau